

Introduced by Senator Romero

February 21, 2003

An act to repeal Sections 5098 and 5098.5 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

SB 726, as introduced, Romero. Property taxation.

Existing law authorizes the county auditor of a county that levied a tax rate for the 1978–79 fiscal year on property on the unsecured roll in excess of the maximum tax rate, as determined by a final decision of a California court, as provided, to refund the excess tax collected with interest to the assessee without prior approval or hearing by the board of supervisors. Existing law also requires that those refunds include interest upon approval of the board of supervisors at a rate of 6% per year.

This bill would repeal those provisions.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

1 SECTION 1. Section 5098 of the Revenue and Taxation Code
2 is repealed.
3 ~~5098. In the event of a determination by a final decision of the~~
4 ~~Supreme Court of the State of California or Court of Appeal of the~~
5 ~~State of California that the maximum tax rate applicable to~~
6 ~~property assessed on the 1978–79 unsecured roll was that~~
7 ~~prescribed by Article XIII A of the Constitution or Section 2237,~~
8 ~~then notwithstanding any other provisions of this chapter, the~~

1 ~~county auditor of a county which levied a tax rate for the 1978-79~~
2 ~~fiscal year on property on the unsecured roll in excess of that~~
3 ~~maximum tax rate may refund the excess tax collected and include~~
4 ~~interest as provided in Section 5098.5 to the assessee shown on that~~
5 ~~unsecured roll without a prior hearing by, or the prior approval of,~~
6 ~~the board of supervisors, whether or not a refund claim has been~~
7 ~~filed by the person who paid the taxes.~~

8 SEC. 2. Section 5098.5 of the Revenue and Taxation Code is
9 repealed.

10 ~~5098.5. Notwithstanding any other provisions of this chapter,~~
11 ~~where taxes were collected on the 1978-79 unsecured roll based~~
12 ~~on a tax rate which pursuant to a final decision of an appellate court~~
13 ~~or the Supreme Court was determined to be in excess of the rate~~
14 ~~required by Article XIII A of the Constitution, or Section 2237,~~
15 ~~refunds of taxes paid by the auditor pursuant to Section 5098, shall,~~
16 ~~upon approval of the board of supervisors, include interest, at the~~
17 ~~rate of 6 percent per annum, on the amount refunded, such interest~~
18 ~~to be computed from September 1, 1978, or the date the taxes were~~
19 ~~paid, whichever is later, to the date the refund is made.~~